

2014 FINANCIAL INFORMATION RETURN

Municipality: **Deseronto T**
Tier: **Lower-Tier**
Area: **Hastings Co**

MSO Office: **Eastern Ontario**
Asmt Code: **1202**
MAH Code: **51401**

Submitting: **FIR Schedules Only**
Version: **2014-V01**

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

Schedule	Title	
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
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22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
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60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
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79	COMMUNITY IMPROVEMENT PLANS	
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81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Duane Potter
0022	Telephone	705-742-3418 ext 231
0024	Fax	705-742-9775
0028	Email (Required)	decpotter@cbkaw.com
0030	Website address of Municipality	www.deseronto.ca
0091	Municipal Auditor	Joanna Park, CPA, CA
0092	Municipal Audit Firm	Collins Barrow Kawartha LLP
0095	Municipal Auditor's Email (Required)	jpark@cbkaw.com
0090	Municipal Treasurer	Ellen Hamel
0093	Municipal Treasurer's Email (Required)	ehamel@deseronto.ca
0094	Date	21-Jan-2020

Signature of Municipal Treasurer

Signature	Date

0070 Outstanding In-Year Critical Errors

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen

0077 Method used to allocate Program Support to other functions in Schedule 40

0078 If "Other Method" is selected in line 0077, please describe method of allocating Program Support

	Municipal Data 1 (#)	Data Source 2 (List)
0040 Households	764	Stats Can
0041 Population	1,835	Stats Can
0042 Youth Population	420	Stats Can

2014-V01

FIR2014: Deseronto T

Schedule 10

Asmt Code: 1202

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 51401

for the year ended December 31, 2014

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	1,249,990
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	30,447
9940	Subtotal	1,280,437
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	634,300
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	634,300
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	44,897
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	985,418
0820	Canada conditional grants (SLC 12 9910 02)	990
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	531,218
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	100,147
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	283,923
0899	Subtotal	1,946,593
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	200,000
1099	Revenue from other municipalities (SLC 12 9910 03)	30,000
1299	Total User Fees and Service Charges (SLC 12 9910 04)	1,806,622
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	9,436
1430	Rents, concessions and franchises	7,200
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	16,636
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	70,414
1698	Other	
1699	Subtotal	70,414
	Other revenue	
1805	Investment income	3,357
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	41,973
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	5,417
1891	Other	35,000
1892	Other	36,467
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	122,214
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	6,107,216

2014-V01

FIR2014: Deseronto T

Schedule 10

Asmt Code: 1202

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 51401

for the year ended December 31, 2014

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	6,107,216
2020	LESS: Total Expenses (SLC 40 9910 11)	3,760,753
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	2,346,463
2060	Accumulated surplus/(deficit) at the beginning of year	6,918,931
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	6,918,931
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	9,265,394

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit operating expenses.	100,147
4019	Provincial Gas Tax for Transit capital expenses.	
4020	Provincial Gas Tax	100,147

Total of line 0899 includes:		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	261,536
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	22,387
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	283,923

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Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2014

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government	32,080			17,301		49,542	
Protection services							
0410 Fire							
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	0	0	0	0	0	0	0
Transportation services							
0611 Roads - Paved				49,313			
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional			30,000	106,817			
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	0	0	30,000	156,130	0	0	0
Environmental services							
0811 Wastewater collection/conveyance				410,220			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment	4,409			906,722	985,418	442,645	200,000
0832 Water distribution/transmission							
0840 Solid waste collection				59,640			
0850 Solid waste disposal							
0860 Waste diversion				14,030			
0898 Other							
0899 Subtotal	4,409	0	0	1,390,612	985,418	442,645	200,000
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				16,440			
1098 Other							
1099 Subtotal	0	0	0	16,440	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks				650		39,031	
1620 Recreation programs		990		23,233			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				185,384			
1640 Libraries	8,408			6,423			
1645 Museums							
1650 Cultural services				325			
1698 Other							
1699 Subtotal	8,408	990	0	216,015	0	39,031	0
Planning and development							
1810 Planning and zoning				10,124			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	10,124	0	0	0
1910 Other							
9910 TOTAL	44,897	990	30,000	1,806,622	985,418	531,218	200,000

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Schedule 20 TAXATION INFORMATION

for the year ended December 31, 2014

General Information

1. Optional Property Classes in Effect

	2 Y or N
0202 N New Multi-Residential	N
0205 G Parking Lot (Includes CJ, CR, CX, CY, CZ)	N
0210 D Office Building	N
0215 S Shopping Centre	N
0220 L Large Industrial	N
0225 Other <input type="text"/>	N

2. Capping Parameters and Results

	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
0320 M Multi-Residential	100.0%	0	0	10.0%	5.0%	250	250	Y	Y	Y
0330 C Commercial	63.0%	0	0	10.0%	5.0%	250	250	Y	Y	Y
0340 I Industrial	100.0%	0	0	10.0%	5.0%	250	250	Y	Y	Y

3. Graduated Taxation (Tax Bands)

	Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band	
			CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
	2 Y or N	3 #	4 \$	5 %	6 \$	7 %
0610 C Commercial	N					
0611 G Parking Lot	N					
0612 D Office Building	N					
0613 S Shopping Centre	N					
0620 I Industrial	N					
0621 L Large Industrial	N					

4. Phase-In Program in Effect (Most recent Phase-In only)

	Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In
	2 Y or N	3 Year	4 # of Yrs
0805 R Residential	N		
0810 M Multi-Residential	N		
0815 N New Multi-Residential	N		
0820 C Commercial (Includes G, D, S)	N		
0840 I Industrial (Includes L)	N		
0850 F Farmland	N		
0855 T Managed Forest	N		
0860 P Pipeline	N		

5. Rebates for Eligible Charities

	2 %
1010 Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	

6. Property Tax Due Dates for Current Year To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD
1210 R Residential	2	20140228	20140430	2	20140627	20140829
1220 M Multi-Residential	2	20140228	20140430	2	20140617	20140829
1230 F Farmland	2	20140228	20140430	2	20140617	20140829
1240 T Managed Forest						
1250 C Commercial	2	20140228	20140430	2	20140617	20140829
1260 I Industrial	2	20140228	20140430	2	20140617	20140829
1270 P Pipeline	2	20140228	20140430	2	20140627	20140829
1298 Other <input type="text"/>						

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Asmt Code: 1202

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**Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION**

for the year ended December 31, 2014

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	101,246,916	1,250,945	292,988	259,794	1,803,727

RTC RTQ LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education Taxes 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
2001	0	Deseronto T													
0010	RT 0	Residential	Full Occupied	1.000000	100%	93,224,100	90,117,529	1.223710%	0.286600%	0.203000%	1.713310%	1,102,777	258,277	182,939	1,543,993
0050	MT 0	Multi-Residential	Full Occupied	1.153500	100%	4,124,000	3,942,500	1.411550%	0.330602%	0.203000%	1.945152%	55,650	13,034	8,003	76,687
0110	FT 0	Farmland	Full Occupied	0.250000	100%	254,800	209,100	0.305930%	0.071652%	0.050800%	0.428382%	640	150	106	896
0210	CT 0	Commercial	Full Occupied	1.100000	100%	4,610,400	4,507,652	1.346078%	0.315269%	0.925261%	2.586608%	60,677	14,211	41,708	116,596
0270	CX 0	Commercial	Vacant Land	1.100000	70%	370,500	370,500	0.942255%	0.222760%	0.647683%	1.812698%	3,491	825	2,400	6,716
0510	IT 0	Industrial	Full Occupied	1.129200	100%	1,769,300	1,754,950	1.381810%	0.323638%	1.207370%	2.912818%	24,250	5,680	21,189	51,119
0515	IH 0	Industrial	Full Occupied, Shared PIL	1.129200	100%	7,300	7,250	1.381810%	0.323638%	1.207370%	2.912818%	100	23	88	211
0540	IU 0	Industrial	Excess Land	1.129200	65%	31,200	31,100	0.898177%	0.212340%	0.784791%	1.895308%	279	66	244	589
0710	PT 0	Pipeline	Full Occupied	0.821900	100%	315,000	306,335	1.005765%	0.235563%	1.017575%	2.258903%	3,081	722	3,117	6,920
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9201			Subtotal			104,706,600	101,246,916					1,250,945	292,988	259,794	1,803,727

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2014

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499		TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
			0	0	0	0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL			
								16	8	9	10	11	12			13	14	15
4001																		
4010	RT	0	Residential	Full Occupied	1.000000	100%												
9401				Subtotal			0	0					0		0			

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2014

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
			0		0

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
					%	\$	\$	0.xxxxx%	0.xxxxx%	0.xxxxx%	0.xxxxx%	\$	\$	\$	\$
6001															
6010	0	Residential	Full Occupied	1.000000	100%								0		0
													0		0
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9601			Subtotal					0					0		0

2014-V01

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2014

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
4. ADJUSTMENTS TO TAXATION		12	13	14	15
		\$	\$	\$	\$
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	88		-88	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	3,893	917	879	5,689
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	1,254,926	293,905	260,585	1,809,416
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	1,254,926	293,905	260,585	1,809,416

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2014

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		1,477,700	19,304	4,525	11,155	34,984

RTC RTQ LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6	PIL CVA Assessment 7	PIL Phased-In Assessment 16	Tax Rates				Municipal PILS			Education PILS 14	TOTAL 15
								LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12	UT 13			
2001 0 Deseronto T																
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	5,800	5,800	1.223710%	0.286600%	0.203000%	1.713310%	71	17	12	100
1210	CF	0	Commercial	PIL: Full Occupied	1.100000	100%	1,138,900	1,103,900	1.346078%	0.315269%	0.925261%	2.586608%	14,859	3,480	10,214	28,553
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.100000	100%	237,000	224,500	1.346078%	0.315269%	0.000000%	1.661347%	3,022	708	0	3,730
1250	CV	0	Commercial	PIL: Excess Land	1.100000	70%	152,000	143,500	0.942255%	0.222760%	0.647683%	1.812698%	1,352	320	929	2,601
					0.000000								0	0	0	0
					0.000000								0	0	0	0
					0.000000								0	0	0	0
					0.000000								0	0	0	0
					0.000000								0	0	0	0
					0.000000								0	0	0	0
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					0.000000								0	0	0	0
					0.000000								0	0	0	0
					0.000000								0	0	0	0
					0.000000								0	0	0	0
					0.000000								0	0	0	0
					0.000000								0	0	0	0
					0.000000								0	0	0	0
9201				Subtotal			1,533,700	1,477,700					19,304	4,525	11,155	34,984

FIR2014: Deseronto T
Asmt Code: 1202
MAH Code: 51401

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2014

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9699	TOTAL	LT/ST PILS	UT PILS	Education PILS	TOTAL
			0		0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
6001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%							0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
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													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
9601				Subtotal				0					0		0

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FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2014

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
		12	13	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910		TOTAL PILS Levied by Tax Rate			
		19,304	4,525	11,155	34,984
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990		TOTAL PILS Levied			
		19,304	4,525	11,155	34,984

2014-V01

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2014

1. Municipal and School Board Taxation

		TOTAL				Distribution of Education Taxes in column 6 by School Board								
		100.000%				ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other				
						77.458%	1.102%	20.599%	0.841%	0.000%				
Property Class Group	Taxable Asmt. (CVA) 16 \$	Taxable Asmt. (Wtd & Disc CVA) 2 \$	Phase-In Taxable Asmt. (CVA) 18 \$	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17 \$	TOTAL Taxes 3 \$	Municipal Taxes LT / ST 4 \$	UT 5 \$	Education Taxes 6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$	
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)													
0010	Residential	93,224,100	93,224,100	90,117,529	90,117,529	1,543,993	1,102,777	258,277	182,939	172,438		10,501		
0050	Multi-residential	4,124,000	4,757,034	3,942,500	4,547,674	76,687	55,650	13,034	8,003	7,978	1	23		1
0110	Farmland	254,800	63,700	209,100	52,275	896	640	150	106	106				
0140	Managed Forests	0	0	0	0	0	0	0	0	0				
9110	Subtotal	97,602,900	98,044,834	94,269,129	94,717,478	1,621,576	1,159,067	271,461	191,048	180,522	1	10,524		1
0210	Commercial	4,980,900	5,356,725	4,878,152	5,243,702	123,312	64,168	15,036	44,108	34,165	486	9,086		371
0215	Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0		0
0310	Parking Lot	0	0	0	0	0	0	0	0	0	0	0		0
0320	Office Building	0	0	0	0	0	0	0	0	0	0	0		0
0325	Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0		0
0340	Shopping Centre	0	0	0	0	0	0	0	0	0	0	0		0
0345	Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0		0
9120	Subtotal	4,980,900	5,356,725	4,878,152	5,243,702	123,312	64,168	15,036	44,108	34,165	486	9,086		371
0510	Industrial	1,807,800	2,029,037	1,793,300	2,012,703	51,919	24,629	5,769	21,521	16,670	237	4,433		181
0515	Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0		0
0610	Large Industrial	0	0	0	0	0	0	0	0	0	0	0		0
0615	Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0		0
9130	Subtotal	1,807,800	2,029,037	1,793,300	2,012,703	51,919	24,629	5,769	21,521	16,670	237	4,433		181
0710	Pipelines	315,000	258,899	306,335	251,777	6,920	3,081	722	3,117	2,414	34	642		26
0810	Other Property Classes	0	0	0	0	0	0	0	0	0	0	0		0
9160	Adj. for shared PIL properties	0	0	0	0	0	88	0	-88	-68	-1	-18		-1
9170	Supplementary Taxes	0	0	0	0	5,689	3,893	917	879	811	3	62		3
9180	Total Levied by Rate					1,809,416	1,254,926	293,905	260,585	234,514	761	24,729		581
9190	Amts Added to Tax Bill	0	0	0	0	0	0	0	0	0	0	0		0
9192	Other Taxation Amounts	0	0	0	0	0	0	0	0	0	0	0		0
9199	TOTAL before Adj.	104,706,600	105,689,494	101,246,916	102,225,660	1,809,416	1,254,926	293,905	260,585	234,514	761	24,729		581

2. Payments-In-Lieu of Taxation

		Total PILS Levied				Municipal PILS			Education PILS
						LT / ST	UT		
						4 \$	5 \$	6 \$	
Property Class Group	PIL Asmt. (CVA) 16 \$	PIL Asmt. (Wtd & Disc CVA) 2 \$	Phase-In PIL Asmt. (CVA) 18 \$	Phase-In PIL Asmt. (Wtd & Disc CVA) 17 \$	Total PILS Levied 3 \$	Municipal PILS LT / ST 4 \$	UT 5 \$	Education PILS 6 \$	
1010	Residential	5,800	5,800	5,800	5,800	100	71	17	12
1050	Multi-residential	0	0	0	0	0	0	0	0
1110	Farmland	0	0	0	0	0	0	0	0
1140	Managed Forests	0	0	0	0	0	0	0	0
9210	Subtotal	5,800	5,800	5,800	5,800	100	71	17	12
1210	Commercial	1,527,900	1,630,530	1,471,900	1,571,735	34,884	19,233	4,508	11,143
1215	Commercial New Construction	0	0	0	0	0	0	0	0
1310	Parking Lot	0	0	0	0	0	0	0	0
1320	Office Building	0	0	0	0	0	0	0	0
1325	Office Building New Construction	0	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0	0
1345	Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220	Subtotal	1,527,900	1,630,530	1,471,900	1,571,735	34,884	19,233	4,508	11,143
1510	Industrial	0	0	0	0	0	0	0	0
1515	Industrial New Construction	0	0	0	0	0	0	0	0
1610	Large Industrial	0	0	0	0	0	0	0	0
1615	Large Industrial New Constructi	0	0	0	0	0	0	0	0
9230	Subtotal	0	0	0	0	0	0	0	0
1718	Pipelines	0	0	0	0	0	0	0	0
1810	Other Property Classes	0	0	0	0	0	0	0	0
9270	Supplementary PILS	0	0	0	0	0	0	0	0
9280	Total Levied by Rate					34,984	19,304	4,525	11,155
9290	Amts Added to PILs	0	0	0	0	0	0	0	0
9292	Other PIL Amounts	0	0	0	0	0	0	0	0
9299	TOTAL before Adj.	1,533,700	1,636,330	1,477,700	1,577,535	34,984	19,304	4,525	11,155

Part 3 contains Distribution of PILS by School Boards

2014-1001

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2014

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	875	832	27,761				11,156	40,624		1,321	41,945
1620 Recreation programs	8,164		23,012					31,176		1,439	32,615
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634 Rec. Fac. - All Other	155,605	11,112	204,928		1,211		120,092	492,948		16,694	509,642
1640 Libraries	74,813		38,848	5,824			17,094	136,579		5,329	141,908
1645 Museums								0			0
1650 Cultural services	10,309		223			200		10,732		486	11,218
1698 Other Archives			276					276		13	289
1699 Subtotal	249,766	11,944	295,048	5,824	1,211	200	148,342	712,335	0	25,282	737,617
Planning and development											
1810 Planning and zoning								0			0
1820 Commercial and Industrial	54,895		21,774					76,669		3,538	80,207
1830 Residential development								0			0
1840 Agriculture and reforestation								0			0
1850 Tile drainage/shoreline assistance								0			0
1898 Other								0			0
1899 Subtotal	54,895	0	21,774	0	0	0	0	76,669	0	3,538	80,207
1910 Other								0			0
9910 TOTAL	1,256,289	21,152	1,286,542	661,127	40,753	18,035	476,855	3,760,753	0	0	3,760,753

2014-V01

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2014

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	1,024,385
5020	Employee benefits	231,904
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	1,256,289
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	1,256,289
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	0
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	5,209
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

2014-V01

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2014 Opening Net Book Value	COST				2014 Closing Cost Balance	AMORTIZATION				2014 Closing Net Book Value
		2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs		2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance	
		1 \$	2 \$	3 \$	4 \$		5 \$	6 \$	7 \$	8 \$	
Social Housing											
1410	Public Housing	0	0			0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0	0
1430	Rent Supplement Programs	0	0			0	0			0	0
1497	Other	0	0			0	0			0	0
1498	Other	0	0			0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	206,942	240,306	114,957	43,582	311,681	33,364	11,156	5,617	38,903	272,778
1620	Recreation programs	0	0			0	0			0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0	0
1634	Rec. Fac. - All Other	2,381,208	3,359,027	151,039		3,510,066	977,819	120,092		1,097,911	2,412,155
1640	Libraries	171,614	286,206	7,404	16,038	277,572	114,592	17,094	16,038	115,648	161,924
1645	Museums	0	0			0	0			0	0
1650	Cultural services	0	0			0	0			0	0
1698	Other	0	0			0	0			0	0
1699	Subtotal	2,759,764	3,885,539	273,400	59,620	4,099,319	1,125,775	148,342	21,655	1,252,462	2,846,857
Planning and development											
1810	Planning and zoning	0	0			0	0			0	0
1820	Commercial and Industrial	0	0			0	0			0	0
1830	Residential development	0	0			0	0			0	0
1840	Agriculture and reforestation	0	0			0	0			0	0
1850	Tile drainage/shoreline assistance	0	0			0	0			0	0
1898	Other	0	0			0	0			0	0
1899	Subtotal	0	0	0	0	0	0	0	0	0	0
1910	Other	0	0			0	0			0	0
9910	Total Tangible Capital Assets	6,289,282	15,832,873	1,475,030	141,103	17,166,800	9,543,591	476,855	100,378	9,920,068	7,246,732

2014-V01

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2014

SEGMENTED BY ASSET CLASS

		2014 Opening Net Book Value (NBV) 1 \$	2014 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	307,058	451,259
2010	Land Improvements	351,844	608,424
2020	Buildings	2,674,246	3,156,634
2030	Machinery & Equipment	1,387,054	1,414,614
2040	Vehicles	323,782	276,226
2097	Other <input type="text" value="Computer hardware and software"/>	6,379	20,097
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	5,050,363	5,927,254
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	1,238,919	1,319,478
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	1,238,919	1,319,478
9920	Total Tangible Capital Assets	6,289,282	7,246,732
2405	Construction-in-progress	522,605	1,855,242
9921	Total Tangible Capital Assets and Construction-in-progress	6,811,887	9,101,974

2014-V01

FIR2014: Deseronto T

Schedule 51

Asmt Code: 1202

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 51401

for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance	Expenditures in 2014	Less Assets Capitalized	2014 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	0	0	0	0
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	522,605	1,332,637		1,855,242
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	522,605	1,332,637	0	1,855,242
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	0	0	0	0
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	522,605	1,332,637	0	1,855,242

FIR2014: Deseronto T

Schedule 53

Asmt Code: 1202

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 51401

(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2014

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,346,463
1020	Acquisition of tangible capital assets	-2,807,667
1030	Amortization of tangible capital assets (SLC 51 9910 08)	476,855
1031	Contributed (Donated) tangible capital assets	
1040	(Gain)/Loss on sale of tangible capital assets	32,162
1050	Proceeds on sale of tangible capital assets	8,563
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-2,290,087
1210	Change in supplies inventories	
1220	Change in prepaid expenses	13,616
1230	Other <input type="text"/>	
1299	Subtotal	13,616
1410	(Increase)/decrease in net financial assets/net debt	69,992
1420	Net financial assets (net debt), beginning of year	76,818
9910	Net financial assets (net debt), end of year	146,810

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0225	Ontario Clean Water Agency (OCWA)	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	93,000
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	47,541
0260	Construction Financing Debentures	200,000
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	340,541
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	61,511
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	91,124
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other <input type="text" value="First nation BCF funding"/>	313,932
0446	Proceeds from the sale of Tangible Capital Assets, etc.	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	466,567
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	531,218
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	985,418
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	200,000
0440	Canada Gas Tax (SLC 10 4099 01)	283,923
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	2,000,559
0499	Subtotal	2,467,126
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	2,807,667
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	0

FIR2014: Deseronto T

Schedule 54

Asmt Code: 1202

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 51401

for the year ended December 31, 2014

* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2014 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	1,028,751
9920	Cash and cash equivalents, end of year	1,028,751

		2014 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0

FIR2014: Deseronto T

Schedule 54

Asmt Code: 1202

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 51401

for the year ended December 31, 2014

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2014 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,346,463
2020	Non-cash items including amortization	509,017
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-777,847
2030	Prepaid expenses	13,616
2040	Change in deferred revenue	-52,526
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	2,038,723
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	8,563
0620	Cash used to acquire tangible capital assets	-1,475,030
0630	Change in construction-in-progress	-1,332,637
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-2,799,104
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	340,541
1020	Principal long term debt repayment	-180,514
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	160,027
1210	Increase in cash and cash equivalents	-600,354
1220	Cash and cash equivalents, beginning of year	1,028,751
9920	Cash and cash equivalents, end of year	428,397

		2014 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	428,397
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	428,397

2014-V01

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	420,326	0	570,211
0310 Allocation of Surplus		0	25,902
0315 Allocation of Surplus : for operating			25,902
0320 Allocation of Surplus : for capital			
Development Charges Act			
0610 Non-discounted services			
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	2,226		
0860 Gasoline Tax - Province	187,903		
0861 Building Code Act, 1992 (Section 2.23)			
0862 Gasoline Tax - Federal	103,349		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	293,478	0	25,902
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			91,124
1015 For current operations			
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	0		
1026 Development Charges earned to operations (SLC 61 0299 07)	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)	100,147		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)	283,923		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	384,070	0	91,124
2099 Balance, end of year	329,734	0	504,989

2012-V01

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

**Schedule 62
DEVELOPMENT CHARGES RATES**
for the year ended December 31, 2014

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)							
Service	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
				Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)						Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
0	Municipal Wide Charges									<i>If Other, Please Specify ></i>							
9910	TOTAL MUNICIPAL WIDE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?
If yes(Y), please attach an electronic version of the new by-law.

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
 for the year ended December 31, 2014

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If yes(Y), please attach an electronic version of the new by-law.

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify)

RESIDENTIAL CHARGES (\$)

NON - RESIDENTIAL CHARGES (\$)

	RESIDENTIAL CHARGES (\$)									NON - RESIDENTIAL CHARGES (\$)						
	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other
				< = 1 Bedroom	> = 2 Bedroom					Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Service																

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2014

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If yes(Y), please attach an electronic version of the new by-law.

Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please specify)

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2014

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If yes(Y), please attach an electronic version of the new by-law.

Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please specify)

2012-1/01

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 62 DEVELOPMENT CHARGES RATES - SPECIAL AREAS for the year ended December 31, 2014

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If yes(Y), please attach an electronic version of the new by-law.

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify)

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2014

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If yes(Y), please attach an electronic version of the new by-law.

Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please specify)

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2014

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If yes(Y), please attach an electronic version of the new by-law.

Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please specify)

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2014

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If yes(Y), please attach an electronic version of the new by-law.

Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please specify)

2014-V01

FIR2014: Deseronto T

Schedule 70

Asmt Code: 1202

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 51401

for the year ended December 31, 2014

Financial Assets		1
		\$
0299	Cash and cash equivalents	428,397
Accounts receivable		
0410	Canada	603,693
0420	Ontario	560,305
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	861
0490	Other receivables	1,001,908
0499	Subtotal	2,166,767
Taxes receivable		
0610	Current year's levies	181,017
0620	Previous year's levies	113,090
0630	Prior year's levies	72,855
0640	Penalties and interest	55,012
0690	LESS: Allowance for uncollectables	
0699	Subtotal	421,974
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text"/>	
0829	Subtotal	0
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	0
9930	TOTAL Financial Assets	3,017,138
8010	* Market value of Investments included in Line 0829	

2014-V01

FIR2014: Deseronto T

Schedule 70

Asmt Code: 1202

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 51401

for the year ended December 31, 2014

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	2,748
2260	Interest on debt	
2270	Trade accounts payable	1,254,858
2290	Other	48,058
2299	Subtotal	1,305,664
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	329,734
2490	Other	452,097
2499	Subtotal	781,831
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	782,833
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	782,833
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	0
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	2,870,328
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	146,810
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	9,101,974
6250	Inventories of Supplies	
6260	Prepaid Expenses	16,610
6299	Total Non-Financial Assets	9,118,584
9970	Total Accumulated Surplus/(Deficit)	9,265,394
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	8,319,141
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	504,989
6430	General Surplus/ (Deficit)	-250,169
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	382,491
5040	Wastewater operations	265,799
5041	Solid waste operations	
5045	Libraries	16,989
5050	Cemeteries	26,154
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	691,433
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	0
9971	Total Accumulated Surplus/(Deficit)	9,265,394

2014-V01

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	456,764
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	1,809,416
0225	PLUS: Current Year Penalties and Interest	70,414
0240	LESS: Total cash collections (SLC 72 0699 09)	1,935,311
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	6,086
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="elimination of uncollectible tax allowance"/>	26,777
0290	Taxes receivable, end of year	421,974

Cash Collections

		9
		\$
0610	Current year's tax	1,622,313
0620	Previous year's tax	222,475
0630	Penalties and interest	90,523
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	1,935,311

2014-V01

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	263					263	4,936	887	6,086
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)						0			0
2299	Vacant Unit Rebates (Mun. Act 364)						0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2890	Other <input type="text"/>						0			0
2891	Other <input type="text"/>						0			0
2892	Other <input type="text"/>						0			0
2893	Other <input type="text"/>						0			0
2899	Tax adjustments before allowances	263	0	0	0	0	263	4,936	887	6,086

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other <input type="text"/>						0			0
4891	Other <input type="text"/>						0			0
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	234,263	761	24,729	581	0	260,334			

2014-V01

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1 \$
0210	To Ontario and agencies	241,032
0220	To Canada and agencies	
0230	To Others	541,801
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	782,833
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	782,833

2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures	
1220	Installment (serial) debentures	41,032
1230	Long term bank loans	492,530
1240	Lease purchase agreements (Tangible capital leases)	49,271
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	200,000
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	782,833

3. Debt burden of the municipality: Analysed by function

1405	General government	15,962
1410	Protection services	104,440
Transportation services:		
1415	Roadways	119,144
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	
1430	Storm water system	
1435	Waterworks system	241,032
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	6,601
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	295,654
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	782,833

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
		\$
US Dollars:		
1610	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
Other currency:		
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in <input type="text"/>	

5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds	<input type="text"/>
	Ontario Clean Water Agency	
1820	Sewer	<input type="text"/>
1830	Water	<input type="text"/>

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	<input type="text"/>
Balance of own sinking funds at year end		
2110	Total contributions to own sinking funds	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies	<input type="text"/>
2199	Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above	<input type="text"/>

7. Long term commitments at year end

2410	Hospital support	<input type="text"/>
2420	University support	<input type="text"/>
2430	Leases and other agreements	<input type="text"/>
2440	Capital equipment, land acquisition	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	TOTAL	0

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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

8. Contingent liabilities		Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
2610	Pending or threatened litigation	N			
2620	Retroactive wage settlements	N			
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others	N			
2640	Outstanding loans guaranteed	N			
2698	Other <input type="text"/>				
2699	TOTAL			0	

9. Ontario Clean Water Agency Provincial Projects		Accumulated Surplus / Deficit 1 \$	Total Outstanding Capital Obligation 2 \$	Debt Charges 3 \$
Water projects:				
2810	For this Municipality only			
2820	Share of integrated project(s)			
Wastewater projects:				
2830	For this Municipality only			
2840	Share of integrated project(s)			

10. Debt Charges for the current year		Principal 1 \$	Interest 2 \$	Total 3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	180,514	21,152	
3014	Other			
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds			
Recovered from unconsolidated entities:				
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other <input type="text"/>			
3098	Other <input type="text"/>			
3099	TOTAL	180,514	21,152	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			0

11. Long term debt refinanced		Principal 1 \$	Interest 2 \$
3410	Repayment of Provincial Special Assistance		
3420	Other long term debt refinanced		

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2015	378,967	17,527						
3220	Year 2016	101,335	11,889						
3230	Year 2017	99,676	8,122						
3240	Year 2018	88,715	4,906						
3250	Year 2019	79,790	2,237						
3260	Years 2020 to 2024	34,350	1,085						
3270	Years 2025 onwards								
3280	Int. to be earned on sink. funds .								
3299	TOTAL	782,833	45,766	0	0	0	0	0	0

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

FIR.mah@ontario.ca

3601

* Use ALT + ENTER Keys to "Return" to the next line.

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Schedule 75 WATER SERVICE

for the year ended December 31, 2014

WATER SERVICE

STATEMENT OF OPERATIONS

		1	
		\$	
Revenues			
0205	User Fees	592,790	
0206	Municipal Property Tax by Levy (Special Area Rates)		
0210	Services to Other Municipalities		
0215	Ontario Conditional Grants	4,409	
0220	Ontario Housing Programs		
0225	Canada Conditional Grants		
0230	Ontario Capital Grants	985,418	
0235	Canada Capital Grants	442,645	
0240	Canada Gas Tax Funding		
0245	Revenue from Other Municipalities		
0250	Investment Income	526	
0260	Deferred revenue earned		
0295	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>First Nation BC funding</td></tr></table>	First Nation BC funding	313,932
First Nation BC funding			
0296	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
0297	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
0298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
0299	Total Revenues	2,339,720	
Operating Expenses: Analysis of Expenses by Object			
0410	Salaries, Wages and Employee Benefits	151,919	
0420	Operating and General Expenditures	334,846	
0430	Amortization Expense	95,487	
0440	Interest Expense	1,685	
0495	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Allocation of administration</td></tr></table>	Allocation of administration	20,826
Allocation of administration			
0496	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
0497	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
0498	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
0499	Total Expenses	604,763	
9910	Net Income	1,734,957	

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Schedule 75

WASTEWATER SERVICE

for the year ended December 31, 2014

WASTEWATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
1005	User Fees	410,220
1006	Municipal Property Tax by Levy (Special Area Rates)	
1010	Services to Other Municipalities	
1015	Ontario Conditional Grants	
1020	Ontario Housing Programs	
1025	Canada Conditional Grants	
1030	Ontario Capital Grants	
1035	Canada Capital Grants	
1040	Canada Gas Tax Funding	
1045	Revenue from Other Municipalities	
1050	Investment Income	366
1060	Deferred revenue earned	
1095	Other <input type="text"/>	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Total Revenues	410,586
Operating Expenses: Analysis of Expenses by Object		
1210	Salaries, Wages and Employee Benefits	105,570
1220	Operating and General Expenditures	239,312
1230	Amortization Expense	89,782
1240	Interest Expense	1,171
1295	Other <input type="text" value="allocation of administration"/>	14,664
1296	Other <input type="text"/>	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
1299	Total Expenses	450,499
9920	Net Income	-39,913

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Schedule 75
TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY
for the year ended December 31, 2014

WATER SERVICE

SEGMENTED BY ASSET CLASS

	2014 Opening Net Book Value	COST					AMORTIZATION				2014 Closing Net Book Value	Construction in Progress
		2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance		
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$		
0210 Land	0	0				0	0			0	0	
0220 Buildings	107,763	1,300,370	597,051			1,897,421	1,192,607	54,021		1,246,628	650,793	
0230 Distribution / Transmission Mains	495,130	1,317,291	79,375			1,396,666	822,161	27,073		849,234	547,432	1,855,242
0240 Equipment	133,663	635,638	1			635,639	501,975	14,393		516,368	119,271	
0296 Other	0	0				0	0			0	0	
0297 Other	0	0				0	0			0	0	
0298 Other	0	0				0	0			0	0	
0299 Total Infrastructure Assets	736,556	3,253,299	676,427	0	0	3,929,726	2,516,743	95,487	0	2,612,230	1,317,496	1,855,242

WASTEWATER SERVICE

SEGMENTED BY ASSET CLASS

	2014 Opening Net Book Value	COST					AMORTIZATION				2014 Closing Net Book Value	Construction in Progress
		2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance		
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$		
0410 Land	0	0				0	0			0	0	
0420 Buildings	257,752	1,433,190				1,433,190	1,175,438	14,069		1,189,507	243,683	
0430 Collection Mains	535,742	1,340,803				1,340,803	805,061	34,734		839,795	501,008	
0440 Equipment	551,943	1,284,906				1,284,906	732,963	37,818		770,781	514,125	
0496 Other - Vehicles	25,237	31,546				31,546	6,309	3,161		9,470	22,076	
0497 Other	0	0				0	0			0	0	
0498 Other	0	0				0	0			0	0	
0499 Total Infrastructure Assets	1,370,674	4,090,445	0	0	0	4,090,445	2,719,771	89,782	0	2,809,553	1,280,892	0

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MAH Code: 51401

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2014

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total 20 \$
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
Assets							
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other <input type="text"/>						0
0299	Total Assets	0	0	0	0	0	0
Liabilities							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other <input type="text"/>						0
0499	Total Liabilities	0	0	0	0	0	0
9910	Net Equity	0	0	0	0	0	0
0610	Municipality's Share						0
STATEMENT OF OPERATIONS							
0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

FIR2014: Deseronto T

Schedule 77

Asmt Code: 1202

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 51401

for the year ended December 31, 2014

0210 District Social Services Administration Board

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 **Net Financial Assets (Net Debt)**

0	0	
---	---	--

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	

FIR2014: Deseronto T

Schedule 77

Asmt Code: 1202

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 51401

for the year ended December 31, 2014

1210 District Social Services Administration Board

Consolidated Statement of Operations

REVENUES

Provincial

1410	Ontario Works	
1420	Ontario Disability Support Program (ODSP)	
1430	Ontario Drug Benefit Program (ODB)	
1440	Child Care	
1450	Land Ambulance	
1460	Social Housing	
1498	Other <input type="text"/>	
1499	Total Provincial Funding	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Federal

1610	Social Housing	
1698	Other <input type="text"/>	
1699	Total Federal Funding	

	0	
	0	
0	0	

Municipal Contributions

1810	Municipal Billings	
1898	Other <input type="text"/>	
1899	Total Municipal Contributions	

	0	
	0	
0	0	

Other Revenues

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Total Other Revenues	

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

EXPENSES

Social Services

2210	Ontario Works	
2220	Ontario Disability Support Program (ODSP)	
2230	Ontario Drug Benefit Program (ODB)	
2240	Child Care	
2250	Social Housing	
2260	Other <input type="text"/>	
2299	Total Social Services	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Health Services

2410	Land Ambulance	
2420	Public Health	
2430	Other <input type="text"/>	
2440	DSSAB Administration	
2496	Other <input type="text"/>	
2497	Other <input type="text"/>	
2498	Other <input type="text"/>	
2499	Total Health Services	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9940 **Total Expenses**

0	0	
---	---	--

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

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FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 77

HEALTH UNIT

for the year ended December 31, 2014

0210 Health Unit

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 Net Financial Assets (Net Debt)

0	0	
---	---	--

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 Accumulated Surplus/(Deficit)

0	0	
---	---	--

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	

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MAH Code: 51401

Schedule 77 HEALTH UNIT

for the year ended December 31, 2014

1210 Health Unit

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario	
1450	Land Ambulance	
1497	Other	
1498	Other	
1499	Total Provincial Funding	

Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
	0	
	0	
	0	
	0	
0	0	

Federal

1611	Government of Canada	
1698	Other	
1699	Total Federal Funding	

	0	
	0	
0	0	

Municipal Contributions

1810	Municipal Billings	
1898	Other	
1899	Total Municipal Contributions	

	0	
	0	
0	0	

Other Revenues

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other	
2098	Other	
2099	Total Other Revenues	

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

EXPENSES

Health Services

2410	Land Ambulance	
2420	Public Health	
2430	Other	
2440	DSSAB Administration	
2496	Other	
2497	Other	
2498	Other	
2499	Total Health Services	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

FIR2014: Deseronto T

Asmt Code: 1202
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Schedule 77 OTHER CATEGORY

for the year ended December 31, 2014

0210 Entity

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 Net Financial Assets (Net Debt)

0	0	
---	---	--

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 Accumulated Surplus/(Deficit)

0	0	
---	---	--

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	

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Asmt Code: 1202
MAH Code: 51401

Schedule 77 OTHER CATEGORY

for the year ended December 31, 2014

1210 Entity

--

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario	
1498	Other	<input type="text"/>
1499	Total Provincial Funding		

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
0	0	
0	0	
0	0	

Federal

1611	Government of Canada	
1698	Other	<input type="text"/>
1699	Total Federal Funding		

0	0	
0	0	
0	0	

Municipal Contributions

1810	Municipal Billings	
1898	Other	<input type="text"/>
1899	Total Municipal Contributions		

0	0	
0	0	
0	0	

Other Revenues

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other	<input type="text"/>
2098	Other	<input type="text"/>
2099	Total Other Revenues		

0	0	
0	0	
0	0	
0	0	
0	0	

9930

Total Revenues

0	0	
---	---	--

EXPENSES

2693	Other	
2694	Other	<input type="text"/>
2695	Other	<input type="text"/>
2696	Other	<input type="text"/>
2697	Other	<input type="text"/>
2698	Other	<input type="text"/>
2699	Total Other Expenses		

0	0	
0	0	
0	0	
0	0	
0	0	
0	0	

9950

Annual Surplus / (Deficit)

0	0	
---	---	--

FIR2014: Deseronto T **Schedule 77**
CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES
 for the year ended December 31, 2014

Asmt Code: 1202
 MAH Code: 51401

Consolidated Statement of Financial Position		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
Financial Assets				
0410	Cash and cash equivalents	0	0	
0420	Accounts Receivable	0	0	
0430	Investments	0	0	
0496	Other	0	0	
0497	Other	0	0	
0498	Other	0	0	
0499	Total Financial Assets	0	0	
Liabilities				
0610	Accounts Payable and accrued liabilities	0	0	
0620	Debt	0	0	
0630	Pensions and other employee benefits	0	0	
0640	Other accrued liabilities	0	0	
0650	Deferred Revenue	0	0	
0696	Other	0	0	
0697	Other	0	0	
0698	Other	0	0	
0699	Total Liabilities	0	0	
9910	Net Financial Assets (Net Debt)	0	0	
Non-Financial Assets				
0810	Tangible capital assets	0	0	
0820	Inventories of supplies	0	0	
0830	Prepaid expenses	0	0	
0896	Other	0	0	
0897	Other	0	0	
0898	Other	0	0	
0899	Total Non-Financial Assets	0	0	
9920	Accumulated Surplus/(Deficit)	0	0	
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	0	0	
1020	Reserves and Reserve funds	0	0	
1030	General Surplus/(Deficit)	0	0	
1097	Other	0	0	
1098	Other	0	0	
1099	Accumulated Surplus/(Deficit)	0	0	

FIR2014: Deseronto T **Schedule 77**
CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES
 for the year ended December 31, 2014

Asmt Code: 1202
 MAH Code: 51401

Consolidated Statement of Operations		Total All	Municipality's Share	% of Municipality's Share of Total All
REVENUES		1	2	3
Provincial		\$	\$	%
1410	Ontario Works	0	0	
1411	Province of Ontario	0	0	
1420	Ontario Disability Support Program (ODSP)	0	0	
1430	Ontario Drug Benefit Program (ODB)	0	0	
1440	Child Care	0	0	
1450	Land Ambulance	0	0	
1460	Social Housing	0	0	
1497	Other	0	0	
1498	Other	0	0	
1499	Total Provincial Funding	0	0	
Federal				
1610	Social Housing	0	0	
1611	Government of Canada	0	0	
1698	Other	0	0	
1699	Total Federal Funding	0	0	
Municipal Contributions				
1810	Municipal Billings	0	0	
1898	Other	0	0	
1899	Total Municipal Contributions	0	0	
Other Revenues				
2010	Investment Income	0	0	
2020	Deferred revenue earned	0	0	
2097	Other	0	0	
2098	Other	0	0	
2099	Total Other Revenues	0	0	
9930	Total Revenues	0	0	
EXPENSES				
Social Services				
2210	Ontario Works	0	0	
2220	Ontario Disability Support Program (ODSP)	0	0	
2230	Ontario Drug Benefit Program (ODB)	0	0	
2240	Child Care	0	0	
2250	Social Housing	0	0	
2260	Other	0	0	
2299	Total Social Services	0	0	
Health Services				
2410	Land Ambulance	0	0	
2420	Public Health	0	0	
2430	Other	0	0	
2440	DSSAB Administration	0	0	
2496	Other	0	0	
2497	Other	0	0	
2498	Other	0	0	
2499	Total Health Services	0	0	
Other Expenses				
2693	Other	0	0	
2694	Other	0	0	
2695	Other	0	0	
2696	Other	0	0	
2697	Other	0	0	
2698	Other	0	0	
2699	Total Other Expenses	0	0	
9940	Total All Expenses	0	0	
9950	Annual Surplus / (Deficit)	0	0	

2014-V01

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2014

Community Improvement Plans (Section 28 of the Planning Act)

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1	2
\$	#

Grants

2010	Environment Site Assessment/Remediation
2020	Development/Redevelopment of Land/Buildings

Loans

2210	Loans issued in current year (2014)
2220	Outstanding Loans as of 2014

Tax Assistance (per Municipal Act 365.1 ss21)

2410	Cancellation
2420	Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2014

2610	Year: 2015
2620	Year: 2016
2630	Year: 2017
2640	Year: 2018
2650	Year: 2019
2660	Years beyond 2019

FIR2014: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2014

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	3.00		
0210	Fire	0.00	22.00	0.00
0211	Uniform		22.00	
0212	Civilian			
0215	Police	0.00	0.00	0.00
0216	Uniform			
0217	Civilian			
0260	Court Security	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit	1.00	6.00	
0225	Public Works	6.00		
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	2.00		7.00
0250	Libraries		4.00	
0255	Planning	1.00		
0290	Other		2.00	2.00
0298	Subtotal	13.00	34.00	9.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	0.00	0.00	0.00
0399	TOTAL	13.00	34.00	9.00

FIR2014: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2014

Own Municipality	Other Munic., School Boards	Provincial	Federal
1	2	3	4
\$	\$	\$	\$

2. Selected investments of own sinking funds as at Dec. 31

0610 Own sinking funds

Number of Contracts	Value of Contracts
1	2
#	\$

3. Municipal procurement this year

1010 Total construction contracts awarded
1020 Construction contracts awarded at \$100,000 or greater

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
	15 465,500
	10 510,000
	9 2,240,000
Subtotal	34 3,215,500

4. Building permit information

1210 Residential properties
1220 Multi-Residential properties
1230 All other property classes
1299 **Subtotal**

5. Insured value of physical assets

1410 Buildings
1420 Machinery and equipment
1430 Vehicles
1497 Other
1498 Other
1499 **Subtotal**

1
\$
0

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2012 - 2014)

1
\$

2014-V01

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2014

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601	Policing services	Police	0420	482,728	OPP
1602	Solid waste pickup	Solid waste collection	0840	64,810	Waste Management of Canada
1603	Recycling pickup	Waste diversion	0860	29,048	Waste Management of Canada
1604					
1605					
1606					
1607					
1608					
1609					
1610					

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
0818					
0819					
0820					
0821					
0822					
0823					
0824					
0825					
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0827					
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0829					
0830					
0831					
0832					
0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

FIR2014: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851	Deseronto Public Library Board	Library Board	1604	100%		
0852	Deseronto Cemetery Board	Cemetery Board	1002	100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

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Asmt Code: 1202
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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?
1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Estimation

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2014 based on permits issued.

1 \$
3,215,500

Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**
Reference : provincial standard is 10 working days
1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
Reference : provincial standard is 15 working days

Median Number of Working Days
1 #
5

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**
Reference : provincial standard is 20 working days

10

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

--

Number Of Building Permit Applications

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**
1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**
1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**
1322 **Subtotal**

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
5		5
		0
		0
1		1
6	0	6

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses
1352 Number of residential units in new semi-detached houses
1354 Number of residential units in new row houses
1356 Number of residential units in new apartments/condo apartments
1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
1	1
2	2
3	3

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2014.

Hectares
1 #

FIR2014: Deseronto T

Asmt Code: 1202

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2014

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2016

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	180,514
0220	Interest (SLC 74 3099 02)	21,152
0299	Subtotal	201,666
Ontario Clean Water Agency Provincial Projects		
0410	Water projects - For this Municipality only (SLC 74 2810 03)	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03)	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03)	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03)	0
0499	Subtotal	0
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	201,666

		1
		\$
Excluded Debt Charges		
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	201,666

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	6,107,216
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	1,664,615
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	532,208
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	100,147
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	283,923
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	230,000
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	0
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	2,810,893
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	3,296,323
2620	25% of Net Revenues	824,081
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	622,415

For Illustration Purposes Only

Annual Interest Rate

7.00%

@

Term

5

years =

2,552,023

2014-V01

FIR2014: Deseronto T

Schedule 83

Asmt Code: 1202

NOTES

MAH Code: 51401

for the year ended December 31, 2014

NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0100 Schedule 75 :